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CHARLES ELMORE CR
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NO. 130

IN THE

# Supreme Court of the United States

OCTOBER TERM, 1928.

OLD COLONY TRUST COMPANY, ET AL.,
Executors,

v.

COMMISSIONER OF INTERNAL REVENUE.

On Certificate From the United States Circuit Court of Appeals for the First Circuit.

## BRIEF AS AMICUS CURIAE BY LEAVE OF THE COURT.

JAMES WALTON,
Amicus Curiae.

Pittsburgh, Penna.,
February 11, 1929.

SMITH BROS. CO. INC., LAW PRINTERS, 208-212 GRANT STREET, PITTSBURGH, PA.

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| OLD COLONY TRUST COMPANY, ET AL., Executors, v. COMMISSIONER OF INTERNAL REVENUE | October Term, 1928. |

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## Motion for Leave to File Brief as Amicus Curiae.

Comes now, James Walton, Esquire, of Pittsburgh, having received the permission of counsel for the plaintiffs herein, and respectfully moves the court for permission to file a brief as *amicus curiae* in the above cause.

JAMES WALTON.

Pittsburgh, Penna.,
February 11, 1929.